

Summary of Business Results for the Second Quarter Ended September 30, 2024

[Japan GAAP] (Consolidated)

November 6, 2024

Registered on the TSE

Company I'rom Group Co., Ltd.
 Stock Code 2372 URL: <https://www.iromgroup.co.jp/>
 Representative Toyotaka Mori, President and CEO
 Contact Hiroaki Inukai, Executive Managing Director T E L: +81-3-3264-3148
 Expected starting date of dividend payment : -
 Preparation of quarterly supplementary financial document: None
 Quarterly results briefing : None

(Rounded down to million yen)

1. Consolidated business results for the Six months ended September 2024 (April 1, 2024 through September 30, 2024)

(1) Consolidated results of operations (% change from the previous corresponding period)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended Sept. 2024	8,830	1.7	85	-89.1	-75	—	-65	—
Six months ended Sept. 2023	8,678	-10.0	790	-67.2	1,225	-51.1	1,092	-44.9

(Note) Comprehensive income:

Six months ended September 2024: -126 million yen (—%)

Six months ended September 2023: 1,169 million yen (-44.0 %)

	Net income per share
	Yen
Six months ended Sept. 2024	-5.41
Six months ended Sept. 2023	90.22

(2) Consolidated financial position

	Total assets	Net assets	Shareholders' equity ratio
	Million yen	Million yen	%
As of Sept. 2024	35,314	12,641	35.8
As of Mar. 2024	37,148	12,772	34.4

(Reference) Shareholders' equity:

As of September 2024: 12,641 million yen

As of March 2024 : 12,772 million yen

2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended Mar. 2024	—	40.00	—	0.00	40.00
Year ending Mar. 2025	—				

***Notes**

- (1) Changes in significant subsidiaries during the period (changes in specified subsidiaries accompanying changes in the scope of consolidation): None
- (2) Application of accounting procedures specific to preparation of the consolidated quarterly financial statements: None
- (3) Changes in accounting policies, accounting estimates and restatement
- ① Changes in accounting policies associated with revision of accounting standards : None
 - ② Changes in accounting policies other than ① : None
 - ③ Changes in accounting estimates : None
 - ④ Restatement : None
- (4) Shares outstanding (common stock)
- ① Number of shares outstanding at the end of period (treasury stock included)
 - As of September 2024 12,338,365 shares
 - As of March 2024 12,338,365 shares
 - ② Treasury stock at the end of period
 - As of September 2024 232,718 shares
 - As of March 2024 230,993 shares
 - ③ Average number of stock during period (quarterly cumulative period)
 - Three months ended September 2024 12,106,734 shares
 - Three months ended September 2023 12,107,537 shares

* Quarterly Consolidated Financial Statements reviewed by certified public accountant or audit firm: None